

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**Spencer-Owen Community Schools (6195)**

Spencer-Owen Community Schools (6195)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$16,303,977	52.1%	\$17,215,502	53.7%	\$15,278,266	52.7%	\$15,478,949	53.4%
Student Instructional Support	\$2,031,217	6.5%	\$2,241,185	7.0%	\$1,876,337	6.5%	\$1,918,007	6.6%
Overhead and Operational	\$6,936,460	22.2%	\$8,204,533	25.6%	\$7,392,119	25.5%	\$7,061,326	24.4%
Nonoperational	\$6,006,687	19.2%	\$4,399,467	13.7%	\$4,456,161	15.4%	\$4,519,331	15.6%
<b>Grand Total</b>	<b>\$31,278,341</b>		<b>\$32,060,688</b>		<b>\$29,002,883</b>		<b>\$28,977,613</b>	

	FY 2006	FY 2009	FY 2011	FY 2012
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	58.6%	60.7%	59.1%	60.0%



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<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$204,134	\$445,791			118%
	11100 Regular Programs; Elementary	\$4,952,422	\$7,016,880	\$5,703,752	\$5,444,929	10%	-22%	-5%
	11200 Regular Programs; Middle/Junior High	\$1,493,091	\$2,005,032	\$1,704,774	\$1,756,796	18%	-12%	3%
	11300 Regular Programs; High School	\$2,492,250	\$3,471,733	\$3,073,882	\$3,244,754	30%	-7%	6%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$14,753	\$52,703	\$56,077	\$7,563	-49%	-86%	-87%
	11410 Vocational Education; Agriculture A	\$66,166	\$102,194	\$113,831	\$111,488	68%	9%	-2%
	11460 Vocational Education; Occupational Home Economics	\$188,317	\$277,601	\$175,835	\$194,498	3%	-30%	11%
	11480 Vocational Education; Industrial Education A	\$0	\$376	\$0	\$39		-90%	
	11590 Other Vocational Education Programs	\$107,538	\$27,813	\$39,672	\$74,425	-31%	168%	88%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$22,116	\$9,641	\$2,350	\$0	-100%	-100%	-100%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$7,155	\$1,998	\$1,955		-73%	-2%
	11910 Other Regular Programs; Competency Testing	\$9,485	\$0	\$0	\$0	-100%		
	12110 Gifted And Talented; Gifted and Talented	\$12,745	\$48,412	\$32,812	\$37,645	195%	-22%	15%
	12210 Mental Disabilities; Mild Mental Disabilities	\$590,363	\$962,401	\$974,974	\$947,606	61%	-2%	-3%
	12230 Mental Disabilities; Severe Mental Disabilities	\$200,885	\$397,326	\$475,269	\$502,835	150%	27%	6%
	12350 Physical Impairment; Homebound	\$1,144	\$4,217	\$677	\$7,639	> 500%	81%	> 500%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$86,006	\$83,067	\$52,846	\$71,120	-17%	-14%	35%
	12510 Culturally Different; Communication Disorders	\$86,959	\$171,017	\$141,482	\$111,017	28%	-35%	-22%
	12520 Culturally Different; Compensatory	\$0	\$3,006	\$0	\$0		-100%	
	12610 Learning Disability	\$466,193	\$697,149	\$694,868	\$722,325	55%	4%	4%
	12810 Special Education Preschool	\$190,740	\$158,378	\$119,739	\$181,184	-5%	14%	51%
	12900 Other Special Programs	\$9,716	\$1,228	\$3,299	\$2,012	-79%	64%	-39%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$24,056	\$25,495	\$17,127	\$0	-100%	-100%	-100%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$23,309	\$787	\$0	\$0	-100%	-100%	-100%
	14100 Summer School Programs; Elementary	\$0	\$9,290	\$0	\$0		-100%	
	14300 Summer School Programs; High School	\$0	\$30,332	\$28,410	\$26,564		-12%	-6%
	15100 Enrichment Programs; Non-Credit	\$49,033	\$45,813	\$63,566	\$101,666	107%	122%	60%
	16100 Remediation Testing	\$25,374	\$32,479	\$9,460	\$177	-99%	-99%	-98%
	16200 Preventive Remediation	\$58,071	\$68,515	\$18,366	\$3,534	-94%	-95%	-81%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Particip	\$226,240	\$278,940	\$160,022	\$179,023	-21%	-36%	12%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$384,614	\$394,155	\$401,442	\$361,974	-6%	-8%	-10%
	17900 Payments to Other Governmental Units Within State; Other	\$14,264	\$0	\$0	\$0	-100%		
	22110 Improvement of Instruction; Service Area Direction	\$42,740	\$52,559	\$258,467	\$177,123	314%	237%	-31%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$178,448	\$66,172	\$167,802	\$44,157	-75%	-33%	-74%
	22220 Library/Media Services; School Library	\$154,270	\$198,283	\$118,752	\$122,292	-21%	-38%	3%
	22230 Library/Media Services; Audiovisual	\$2,816	\$4,617	\$5,771	\$3,577	27%	-23%	-38%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$85,024	\$36,376	\$0	\$1,228	-99%	-97%	
	22290 Library/Media Services; Other Educational Media Services	\$0	\$0	\$4,370	\$3,728			-15%
	22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$30,680	\$69,994			128%
	22360 Instruction, Related Technology; Network Support	\$185,888	\$229,077	\$194,403	\$195,702	5%	-15%	1%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$42,527	\$52,124			23%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$18,578	\$26,668	\$26,600	\$26,730	44%	0%	0%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$235,116	\$0	\$0	\$0	-100%		
	25525 Computers Purchased in Lieu of Textbooks	\$0	\$0	\$0	\$60,946			
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$17,671	\$4,109	\$9,672	\$9,557	-46%	133%	-1%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$214,506	\$148,557	\$173,233		-19%	17%
	26497 2007 Account Code - Teachers Retirement Fund	\$698,562	\$0	\$0	\$0			
<b>Student Academic Achievement Total</b>		<b>\$13,414,964</b>	<b>\$17,215,502</b>	<b>\$15,278,266</b>	<b>\$15,478,949</b>	<b>15%</b>	<b>-10%</b>	<b>1%</b>
<b>Student Instructional Support</b>								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$2,593	\$0	\$0		-100%	
	21130 Attendance and Social Work Services; Social Work Services	\$26,904	\$500	\$0	\$2,909	-89%	482%	
	21210 Guidance Services; Service Area Direction	\$336,337	\$410,786	\$356,987	\$353,577	5%	-14%	-1%
	21220 Guidance Services; Counseling Services	\$5,660	\$0	\$0	\$0	-100%		
	21230 Guidance Services; Appraisal Services	\$1,644	\$0	\$0	\$0	-100%		
	21340 Health Services; Nurse Services	\$49,951	\$59,477	\$67,233	\$66,932	34%	13%	0%
	21390 Health Services; Other Health Services	\$0	\$78	\$0	\$0		-100%	
	21890 Special Education Administration; Other Special Education Administration	\$0	\$84	\$3,486	\$6,363		> 500%	83%
	24100 Office of The Principal	\$1,190,344	\$1,767,668	\$1,448,631	\$1,488,226	25%	-16%	3%
<b>Student Instructional Support Total</b>		<b>\$1,610,839</b>	<b>\$2,241,185</b>	<b>\$1,876,337</b>	<b>\$1,918,007</b>	<b>19%</b>	<b>-14%</b>	<b>2%</b>

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<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$28,069	\$42,623	\$29,193	\$32,326	15%	-24%	11%
	23150 Board of Education; Legal Services	\$25,528	\$11,452	\$6,509	\$15,901	-38%	39%	144%
	23160 Board of Education; Promotion Expenses	\$0	\$3,879	\$1,417	\$5,661		46%	300%
	23210 Executive Administration; Office of The Superintendent	\$318,708	\$555,400	\$396,901	\$332,841	4%	-40%	-16%
	23220 Executive Administration; Community Relations	\$0	\$0	\$0	\$160			
	25110 Fiscal Services; Office of The Business Manager	\$0	\$322,741	\$353,386	\$237,378		-26%	-33%
	25160 Fiscal Services; Financial Accounting	\$8,480	\$10,971	\$23,637	\$15,088	78%	38%	-36%
	25191 Other Fiscal Services; Refund of Revenue	\$2,880	\$523,068	\$23,834	\$22,019	> 500%	-96%	-8%
	25196 Other Fiscal Services; Cash Change	\$0	\$650	\$350	\$300		-54%	-14%
	25400 Planning, Research, Development and Evaluation	\$8,638	\$14,210	\$4,477	\$2,014	-77%	-86%	-55%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$28,667	\$10,951			-62%
	25870 Administrative Technology Services; Professional Development Costs For Administrat	\$0	\$0	\$9,906	\$26,442			167%
	25990 Other Support Services, Central	\$353,681	\$23,761	\$9,518	\$11,471	-97%	-52%	21%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$68,091	\$0	\$0	\$0	-100%		
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,056,734	\$2,797,416	\$2,437,459	\$2,347,093	14%	-16%	-4%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$15,805	\$10,603	\$5,115	\$7,394	-53%	-30%	45%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$133,321	\$151,055	\$138,007	\$111,033	-17%	-26%	-20%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,475	\$0	\$0	\$0			
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$5,000	\$30,000	\$22,469		349%	-25%
	26700 Operation and Maintenance of Plant Services; Insurance	\$181,435	\$307,094	\$151,790	\$158,719	-13%	-48%	5%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$303,111	\$320,780	\$342,500	\$361,900	19%	13%	6%
	27010 Student Transportation; Service Area Direction	\$78,141	\$103,302	\$92,539	\$121,389	55%	18%	31%
	27100 Student Transportation; Vehicle Operation	\$244,782	\$260,119	\$451,688	\$416,920	70%	60%	-8%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$103,011	\$60,647	\$78,103	\$49,627	-52%	-18%	-36%
	27400 Student Transportation; Purchase of School Buses	\$74,025	\$29,935	\$18,595	\$81,585	10%	173%	339%
	27500 Student Transportation; Insurance on Buses	\$0	\$183	\$4,854	\$4,824		> 500%	-1%
	27700 Student Transportation; Contracted Transportation Services	\$1,463,065	\$1,577,136	\$1,676,461	\$1,488,685	2%	-6%	-11%
	27900 Student Transportation; Other Student Transportation Services	\$29	\$0	\$0	\$0	-100%		
	31200 Food Services Operations; Food Preparation and Dispensing	\$363,548	\$480,965	\$497,731	\$529,401	46%	10%	6%
	31400 Food Services Operations; Food Purchases	\$526,819	\$591,543	\$579,483	\$647,734	23%	9%	12%
<b>Overhead and Operational Total</b>		<b>\$6,360,375</b>	<b>\$8,204,533</b>	<b>\$7,392,119</b>	<b>\$7,061,326</b>	<b>11%</b>	<b>-14%</b>	<b>-4%</b>
<b>Nonoperational</b>								
	33100 Community Service Operations; Direction of Community Services	\$1,376	\$8,718	\$14,229	\$1,023	-26%	-88%	-93%
	33500 Welfare Activities Services	\$698	\$0	\$1,241	\$1,395	100%		12%
	33910 High School Band Uniforms	\$0	\$3,498	\$1,438	\$2,458		-30%	71%
	33930 Latch Key Kid Program	\$22,609	\$19,412	\$16,305	\$37,453	66%	93%	130%
	33940 Child Care Services	\$45,411	\$47,567	\$1,276	\$0	-100%	-100%	-100%
	33990 Other Community Services; Other	\$1,350	\$19,632	\$15,019	\$15,870	> 500%	-19%	6%
	45100 Building Acquisition, Construction and Improvements	\$2,580,979	\$875,888	\$863,232	\$575,662	-78%	-34%	-33%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$5,500	\$18,985	\$25,871	\$22,630	311%	19%	-13%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$161,892	\$0	\$0	\$0	-100%		
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$345,519	\$61,905	\$35,814	\$94,102	-73%	52%	163%
	51100 Debt Services; Principal on Debt; Bonds	\$110,000	\$122,000	\$227,000	\$426,000	287%	249%	88%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$0	\$7,582	\$25,793			240%
	52100 Debt Services; Interest on Debt; Bonds	\$146,001	\$153,622	\$138,299	\$148,077	1%	-4%	7%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$63,900	\$70,563	\$33,263	\$34,126	-47%	-52%	3%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$954,000	\$585,000	\$785,000	\$876,075	-8%	50%	12%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$531,500	\$384,000	\$366,499		-31%	-5%
	54200 Common School Fund; Principal	\$1,554,495	\$1,012,773	\$1,126,675	\$1,145,006	-26%	13%	2%
	54250 Common School Fund; Interest	\$0	\$868,404	\$779,392	\$738,761		-15%	-5%
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$525	\$8,401			> 500%
<b>Nonoperational Total</b>		<b>\$5,993,730</b>	<b>\$4,399,467</b>	<b>\$4,456,161</b>	<b>\$4,519,331</b>	<b>-25%</b>	<b>3%</b>	<b>1%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$223,518	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$1,090,721	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$90,251	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$2,419,329	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$21,383	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$53,231	\$0	\$0	\$0			
<b>Prorated By Fund Total</b>		<b>\$3,898,432</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			